

GOVERNMENT OF INDIA



ADMINISTRATIVE REFORMS COMMISSION

**REPORT**  
**ON**  
**DELEGATION OF FINANCIAL**  
**AND**  
**ADMINISTRATIVE POWERS**

PRINTED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, FARIDABAD  
AND PUBLISHED BY THE MANAGER OF PUBLICATIONS, DELHI, 1969.



CHAIRMAN  
ADMINISTRATIVE REFORMS COMMISSION

GOVERNMENT OF INDIA  
SARDAR PATEL BHAVAN, NEW DELHI

Camp : Kengal Krupa, Bellary Road,  
Bangalore-6,

*Dated 12th June, 1969*

My dear Prime Minister,

I have pleasure in presenting to you the Administrative Reforms Commission's Report on "Delegation of Financial and Administrative Powers." This is the twelfth report of the Commission.

2. The policies and programmes which Governments frame, the measures and budgets which the Legislatures pass, have all to pass through the sieves of rules and procedures of offices in their implementation process, and if the sieves are clogged, all their benefits become attenuated and distorted. Therefore, simplifying of rules and procedures is of utmost importance to ensure satisfactory administration.

3. In a big and complex organisation, where the number of decisions taken from time to time is numerous and the points at which the decisions are to be implemented in concrete terms are many, it is inevitable that the decision-making powers should be distributed over as wide an area as possible, if bottlenecks which are a feature of centralised power systems are to be avoided. In other words, delegation of powers—financial and administrative is essential for achieving speed in the disposal of government business.

4. A system of delegation will work effectively only if it is based on a trust of those working 'on-the-spot'. Trust begets trust. A system which is based on a nagging distrust of those exercising powers will be destructive of initiative, the exercise of which is essential on a large scale in this era of development. We have, therefore, stressed the importance of framing delegations on the basis of trust, of delegations to the 'maximum' extent possible rather than to the 'minimum' extent necessary.

5. Delegation of powers does not absolve those who function at supervisory levels from the responsibility to ensure that the delegated powers are in fact exercised, and exercised in the right way. While they should not interfere with the authority exercising its legitimate powers at the time the powers are exercised, they should, through on-the-spot inspections of the work done and through periodical reports, keep themselves informed of the way in which delegated powers are exercised and take necessary action to set right any defects noticed in exercising those powers. In judging the

manner in which these powers are exercised, petty mistakes or minor errors of judgment should not be made much of, and one who has shown initiative and boldness in taking decisions should be encouraged notwithstanding minor mistakes.

6. The Study Team Report on the Machinery of the Government of India and its Procedures of Work, has a chapter on delegations. We have taken into consideration the Study Team's views. We also appointed a Working Group to examine in detail the rules and regulations which embody delegations of a financial nature. The Working Group has made a detailed study of the—

- (i) Fundamental and Supplementary Rules,
- (ii) Civil Service Regulations,
- (iii) General Provident Fund Rules,
- (iv) Delegation of Financial Powers Rules,
- (v) General Financial Rules,
- (vi) Central Government Treasury Rules, and
- (vii) Accounts Code and the Manual of Standing Orders (Technical).

It has also examined the powers exercised by various authorities in the Central Public Works Department, the Directorate General of Supplies and Disposals and the Printing and Stationery Department. Detailed proposals of the Group, regarding the amendments to the existing rules and regulations, are contained in the Appendix to its report. I am happy to record the appreciation of the Commission of the work done by the Group. Its Report is enclosed. The suggestions contained in the Appendix therein are commended for consideration by the Government.

Yours sincerely,

Sd/- K. Hanumanthaiya

Shrimati Indira Gandhi,  
Prime Minister of India,  
New Delhi.

## CONTENTS

Chapter	Page
I Introduction .. .. .	1
II Delegations .. .. .	2
III Delegations in Relation to Financial Powers including Budget .. .. .	6
IV Delegation of Administrative Powers .. .. .	12
V Rules and Regulations having a bearing on Delegations—Working Group's Review .. .. .	15
VI Summary of Recommendations .. .. .	24



## CHAPTER I

### INTRODUCTION

1. In our report on Finance, Accounts and Audit, we observed that the conditions and circumstances of work in Government offices having, over the years, changed beyond recognition, the old rules, regulations, procedures and instructions should be overhauled and brought into line with the altered conditions and circumstances. We also expected, at that time, to indicate, in our report on the Machinery of the Government of India and its Procedures of Work, the lines on which the existing delegation of powers should further be liberalised. However, this could not be done as the detailed study of the subject entrusted to a Working Group of the Commission could not be completed before the issue of the report on the Machinery of the Government of India, etc. The Group named as the Working Group\* on Financial Rules was appointed by the Administrative Reforms Commission to review the existing financial rules and regulations and make suggestions particularly in respect of the delegation of financial powers. The Group was headed by Shri N. S. Pandey, Joint Secretary in the Commission, acting as the Convenor. The other members of the Group were : Shri P. K. Sen, Joint Secretary, Ministry of Works, Housing and Supply; Shri K. R. Prabhu, Joint Secretary, Ministry of Home Affairs; Shri R. K. Rangan, Director, Ministry of Industrial Development; Shri J. C. Luther, Deputy Secretary, Administrative Reforms Commission; Shri V. P. Mithal, Director, Secretariat Training School; Shri N. N. K. Nair, Deputy Secretary, Ministry of Finance (Department of Expenditure); and Shri P. V. Vasudevan, Deputy Director (Technical Administration), Office of the Comptroller and Auditor General. The Group has submitted its report and we would like to place on record our appreciation of the valuable work done by it.

2. We have, in making our recommendations in this Report, taken into consideration the report of the Working Group as well as that of the Study Team\*\* on the Machinery of the Government of India and its Procedures of Work.

---

\* In the rest of this Report, it will be referred to as the "Working Group" or the "Group".

\*\* In the rest of this report, it will be referred to as the "Study Team".

## CHAPTER II

### DELEGATIONS

#### GENERAL CONSIDERATIONS

1. Speedy decision-making is the essence of efficient administration. In a big and complex organisation like that of the Government, the number of decisions to be taken from time to time is so large and the points at which the decisions are to be implemented in concrete terms are so many that it becomes necessary to distribute decision-making powers over as wide an area as possible if one is to avoid the emergence of bottlenecks which are a feature of highly centralised power systems. In other words, delegation of power, on a large enough scale, is inescapable in the working of such an organisation. The central authority would, of course, have to take major policy decisions—administrative, political or strategic—but decisions of an operative type could be decentralised to the lowest appropriate levels. The lowest appropriate level has been defined to be “the point at which conditions of technical skill and experience (the ‘law of the situation’) are ruling. Within the framework of organisation policy, speed and rational operation demand that decision-making be delegated to those whose special competence is related to the particular decision situation.”\*

2. It has aptly been observed that a great man trusts and trust begets trust. We would recommend the adoption of such an approach in making delegations—they should provide the delegatee powers which are the “maximum possible” rather than the “minimum necessary”. Over the years the authorities at the highest level have attracted to themselves powers and functions which should have rightly been left to those functioning at or near the operating levels. Further, at the highest level itself, there is a tendency to concentrate too much power in the nodal ministries. We agree with the Study Team that at periodic intervals there should be a thorough review of the delegations in the light of the requirements of the changed circumstances in which powers are exercised. The Department of Administrative Reforms should assist the nodal and other Ministries concerned in making such a review and formulating proposals for changes necessary in the delegations for the consideration and decision of the Government.

3. The Study Team has mentioned certain general consideration which should underlie a review of the delegations. When the volume of work or duties to be discharged in any organisation registers substantial increase, a corresponding increase in the delegations should also be considered, since, in the absence of it, there will be a proliferation of staff, both in the ministries and top organisations and in the organisations lower down the line. Delegations should also be linked to the administrative strength of the

---

\* Public Administration by Pfiffner & Presthus, P. 214.

organisation to which they are made. Weak organisations should not be loaded with a quantum of duties and powers which is beyond their capacity. If, on considerations of the work-load and the emergence of new problems, substantial powers are delegated to an organisation, suitable steps should be taken to provide it with a sound financial management. We generally agree with the above approach towards the review of delegations.

4. The Working Group has drawn attention to a tendency to effect changes through executive orders in the delegations conferred by rules. The Group objects to amendments being made to delegations through executive orders. We are in agreement with the Group's views in the matter. Whenever any modifications or changes have to be made in the delegations, these should be done through amendments to the rules themselves and not through executive instructions.

#### **Recommendation :**

##### **1**

#### **We recommend :**

- (1) **In making delegations the approach should be that powers to be delegated should be the "maximum possible" in the circumstances rather than the "minimum necessary."**
- (2) **The delegations should be reviewed at periodical intervals in the light of the requirements of the changed circumstances in which powers are exercised. The Department of Administrative Reforms should assist the nodal and other Ministries concerned in making such a review and formulating proposals for changes necessary in the delegations, for the consideration and decision by Government.**
- (3) **Whenever any modifications or changes have to be made in the delegations, these should be done through amendments to the rules themselves and not through executive instructions.**

#### *Exercise of delegated powers*

5. There is a well-marked tendency to push up decision-making to higher levels, with the result that there is too great an accumulation of work-load at those levels. The very object of delegating powers to subordinate authorities is thus frustrated. The Study Team has mentioned the following features as contributing to this tendency :

- (i) Excessive demands of the higher authorities;
- (ii) Defects in the attitudes of the senior managers and their methods of working;
- (iii) Inadequacies of the staff at lower levels.

To this we would add a reluctance at lower levels to shoulder the burden of decision-making, for which the remedy is for the superior authority to pull up those who shirk the exercise of the powers entrusted to them.

6. As regards (i) above, though the higher authorities have undoubtedly the right to ask for information on any point or in matters dealt with by the organisation, it is essential that forbearance, restraint and discrimination should be exercised in this matter, so that the enquiries from above do not degenerate into nagging interference with the normal functioning of the organisations. In particular, the intervention of the higher authorities in individual cases should be extremely rare when the power or discretion to take decisions is vested in the lower authorities and they should resist the temptation to dabble in such cases, either on their own or on pressure being brought on them. As observed by the Working Group, "interference with the judgment or discretion of administrative officers, particularly in matters requiring the exercise of discretion cannot be conducive to the inculcation of the habit of decision-making."

7. As regards (ii), the senior managers should set an example by organising their work in such a way that they do not handle tasks which should best be left to those functioning at lower levels. Moreover, they should see to it that their immediate subordinates do likewise. So, in this case, a remedy has to be found only in a continuous process of introspection and self-criticism among those belonging to superior management with a view to improving their attitudes and habits of work.

8. As regards (iii), namely, inadequacies of the staff at the lower levels, the senior managers should make it a part of their duty to consciously encourage and train those functioning at lower levels to develop initiative and habits of decision-making on their own.

### **Recommendation :**

**2**

#### **We recommend :**

- (1) Higher authorities should exercise restraint and discrimination in calling for information on matters which are the subject-matter of exercise of powers delegated to subordinate authorities.**
- (2) The senior managers should organise their work in such a way that they do not handle tasks which should be left to those who are working under them.**
- (3) Senior managers should make it a part of their duty consciously to encourage and train those functioning at lower levels to develop initiative and habits of decision-making on their own.**

9. While it is necessary to avoid interference with the exercise by the delegates of the powers given to them, it should not be forgotten that the delegating authority is ultimately responsible for ensuring that the powers are properly exercised by its subordinate agencies. For discharging this important responsibility the delegating authority should organise an efficient system of on-the-spot inspection as well as scrutiny of periodical returns containing details regarding the decisions taken by the delegatee-authorities.

Further, guidelines should be issued from time to time with a view to ensuring that delegated powers are exercised in accordance with the accepted policy and that there is no dissimilarity in the method of dealing with similar situations by different authorities.

10. We would like to sound a word of caution with regard to the manner in which the exercise of delegated authority should be subjected to supervision. In applying the concept of accountability, too much emphasis is laid on theoretical faultlessness even in small matters, with the result that officers become increasingly unwilling to exercise the powers delegated to them and develop a tendency to protect themselves by referring cases to higher authorities or by 'roping in' as many persons as possible in decision-making which should properly be their specific responsibility. This leads to delay all round and defeats the very purpose of delegating powers to subordinate authorities. It is, therefore, necessary to take a broad view of matters when scrutinising the manner in which delegated powers are exercised by the civil servants. Petty mistakes or minor errors of judgment should not be made much of and one who has shown initiative and boldness in taking decisions should be encouraged, notwithstanding some minor errors which are unavoidable in the work of any human agency.

#### **Recommendation :**

**3**

#### **We recommend :**

- (1) The delegating authority should be responsible for ensuring that powers are properly exercised by its subordinate agencies. For this purpose, it should organise on-the-spot inspections and scrutiny of periodical returns containing details regarding decisions taken by delegatee-authorities.**
- (2) In judging the manner in which delegated powers are exercised, a broad view should be taken. Petty mistakes or minor errors of judgment should not be made much of and one who has shown initiative and boldness in taking decisions should be encouraged notwithstanding minor errors.**

11. We have, in this chapter, considered the general principles applicable to all delegations of power. In chapter III, we will deal with some points applicable to the delegation of financial powers (including budget matters). In chapter IV, we will consider the administrative aspects of delegations relating to the existing administrative powers.

## CHAPTER III

### DELEGATIONS IN RELATION TO FINANCIAL POWERS INCLUDING BUDGET

#### THE BUDGET

1. The Study Team has suggested the delegation of some of the responsibility in the sphere of budget-making to the administrative Ministries, particularly in respect of the following items :

- (i) the establishment budget,
- (ii) the provision for continuing schemes or recurring items of expenditure,
- (iii) budget estimates of the Plan schemes or of the items not required to be approved by the Expenditure Finance Committee of the Ministry of Finance and of non-Plan schemes or items which are considered essential and the provision for which can be found from permanent recurring savings in the budget.

2. We have carefully considered the suggestions. We feel that they are not in consonance with the scheme of financial management as it has evolved over the years and with the recommendations we have made elsewhere\* for its further development. The present system of delegations and financial management by administrative Ministries is based on the premise that once the budget provisions have been scrutinised and approved by the Finance Ministry, administrative Ministries would exercise vast powers to incur expenditure on schemes, enter into contracts, issue sanction of projects, make purchases, and generally go ahead with the execution of the budget. It is only after the pre-budget scrutiny that the whole scheme of delegations adumbrated in the successive policy orders of the Government ending with the Ministry of Finance letters of March 15, 1966, and October 18, 1968, becomes operative. To provide for an adequate organisation of internal financial management, we have set out, in our Report on Finance, Accounts and Audit, detailed proposals regarding Internal Financial Advisers and the Finance and Accounts Branches. These proposals involve a substantial departure from the existing system of financial management. Whereas the present Financial Advisers are external to the administrative Ministry and are representatives of the Finance Ministry, the Internal Financial Advisers proposed by us will be an integral part of the administrative Ministries. In these circumstances, the scrutiny of the budget proposals by such Internal Financial Advisers could not appropriately be regarded as a substitute for scrutiny by the Finance Ministry. This important aspect of the new finan-

---

\* Our Report on Finance, Accounts and Audit.

cial management system would have to be taken into account in any proposal for delegation of powers in budget-making. The proposed delegation of budget-making powers to the administrative Ministries would, therefore, suffer from the demerit that the proposals incorporated in the Budget would not have had the benefit of scrutiny at any stage, by the Finance Ministry—a scrutiny which is an essential prerequisite to the making of budget provision and to the exercise of delegated powers by the administrative Ministries. Incidentally, the Internal Financial Advisers proposed by us will be officers well-conversant with the financial rules and budgetary principles. It should be possible, by mutual cooperation between the administrative Ministries and the Finance Ministry, to devise a *modus operandi* whereby the budget scrutiny done by an Internal Financial Adviser in respect of minor cases or schemes would normally be accepted by the Ministry of Finance, while, in the more important cases (*i.e.* those involving a larger outlay or relating to the matters of policy), the Internal Financial Adviser would obtain the approval of the appropriate levels in the Finance Ministry. In scrutinising the budget proposals, he will, no doubt, pay due regard to, and be guided by, the general and special instructions issued by the Ministry of Finance from time to time. We also envisage that in the matter of budget-making and scrutiny, he will work in close association with the officers of the Ministry of Finance.

#### **Recommendation :**

4

#### **We recommend :**

**While the responsibility of the Finance Ministry for budget-making and for pre-budget scrutiny should remain unimpaired, ways and means should be devised by mutual cooperation between the administrative Ministries and the Finance Ministry to avoid as far as possible duplication of work in the matter of budget scrutiny.**

3. The Study Team has also commented on the phenomenon of delegations in the field of financial powers remaining ineffective, or, in certain circumstances, inoperative, because of the widespread existence of two inter-related practices of including the lumpsum provisions in the budget estimates or accepting estimates subject to the post-budget scrutiny. In its view, the problem can be met by measures like better organisation for scrutiny, strict budgetary discipline and greater recourse to the device of the Contingency Fund. We have already touched upon these aspects of the budget-making processes in our Report on Finance, Accounts and Audit and have also made our recommendation in this regard. We consider that, in addition, it would be necessary for the Finance Ministry to initiate a joint programme for the improvement of budget procedure in collaboration with the administrative Ministries and the Comptroller and Auditor-General. The object of this endeavour would be to ensure that the budget proposals are well spaced out during the year and are not rushed through at the very end of the year, as pointed out by the Study Team.

**Recommendation :**

5

**We recommend :**

The Finance Ministry should initiate a joint programme for the improvement of budget procedure in collaboration with the administrative Ministries and the Comptroller and Auditor-General, with a view to spacing out the budget proposals during the year and avoiding rushing them at the very end of it.

*Powers relating to creation of posts*

4. In our report on Finance, Accounts and Audit, we drew attention to the general complaint that the increase in staff in Government offices was out of proportion to the needs of work. We recommended that proposals for additional staff or creation of posts should be considered by a well-trained Staff Inspection Unit composed of officers with adequate training in methods of work study and work measurement. In circumstances of extreme urgency, posts could, however, be created for a period of three months without any scrutiny by the Staff Inspection Unit. Thus, our general approach to the question of delegations, namely, that larger powers should be delegated, was tempered by the consideration that in the case of sanction of staff, certain amount of external control would be necessary. The treatment of staff proposals, for the purposes of financial control, in a manner different from that proposed for other items of expenditure, is justified, because it is with regard to staff sanctions that the scrutinising authority is likely to miss the need for economy and feel uninhibited. The expenditure on staff is not like any other item of expenditure, incurred once-and-for-all. It creates continuing liability for the future and the persisting proliferation of staff clearly shows that once posts are created, they are seldom abolished and even attempts at abolition meet with stiff resistance.

5. We notice, however, that the Government of India have been unable to accept our recommendation in this regard on grounds of practical difficulties. It has been stated that if all the proposals for the creation of new posts are to be considered by the Staff Inspection Unit, it will be necessary to expand that Unit considerably and there are likely to be delays in the process of getting clearance from that Unit. Secondly, three months, up to which the administrative Ministries could, under our recommendations, have powers to create posts in urgent cases, is too short a period, since it was unlikely that the work-load of any post would settle down within such a short period and it would not be possible for the Staff Inspection Unit to make an assessment within this period in all Ministries. While we appreciate the need to deal with the practical difficulties pointed out, it cannot be denied that if unplanned proliferation of personnel is to be avoided, a greater overall control in respect of the creation of posts is necessary. If this basic proposition is accepted, then it should not be beyond the realm of practicability to devise ways and means of ensuring this greater overall control in

respect of creation of posts. If the reference to an outside authority in every case is likely to lead to delay, the reference may be restricted to cases involving the creation of posts above a certain level. If, in spite of this, the Staff Inspection Unit fails to deal with the cases referred to it in time the period up to which emergency appointments may be made can be raised to six months.

*Financial Powers exercised in 'Line'\* and 'Specialist' Organisations*

6. The Study Team has suggested that, in the case of Line and Specialist organisations, the delegations should be linked to the nature and quantum of the work handled. The pattern of delegation should be suited to the particular organisations and, for this purpose, the number of patterns should be increased, so that the delegations are brought more closely in line with the nature of work in an organisation than at present. It has also suggested a delegation pattern for each of the several types of organisations enumerated by it. This delegation pattern for each type of organisation is treated as a norm, deviations from which should be freely permitted by the administrative Ministries concerned. As against this line of thinking, however, there is another school of thought which considers that there should be uniformity in the powers delegated to the various authorities.

7. Though the present scheme of financial delegation recognises only two levels of authorities below that of the administrative Ministries, namely, the Heads of Departments and the Heads of Offices, there is nothing in the rules, so far as we are aware, to prevent different sets or varying degrees of powers being vested in different authorities; for example, the existing Delegation of Financial Powers Rules, 1958, provide for the President conferring enhanced powers on a Head of Department by general or special order. Similarly, the Departments of Government are also competent, subject to certain conditions, to delegate powers to a subordinate authority other than a Head of Department by general or special orders. Even at present there are wide variations in the powers enjoyed by the organisations and agencies in Government, as also in the powers *inter se* of the Heads of Departments or of the Heads of Offices. Some of the Heads of Departments have been given more powers not enjoyed by others, depending on the circumstances of the case.

8. In considering the number of patterns, however, well thought-out safeguards will have to be provided, to ensure, firstly, that this does not lead to needless proliferation of patterns, and, secondly, that the vesting of substantially different powers in the incumbents of the posts which form part

---

\* By the term 'Line' organisations, the Study Team means all organisations under a Ministry other than Specialist organisations and includes all attached and subordinate offices which deal directly with the secretariat of a Ministry whether they perform mainly executive or advisory functions and whether they have field units below them or not. A 'specialist' organisation includes organisations like training agencies, scientific institutions, etc.

of a cadre or which carry similar duties and responsibilities, does not create difficulties in the functioning of the administrative hierarchy, or unduly disturb administrative arrangements in a department or organisation. Necessary variations in the powers of various levels of authority have been made in the past and, if warranted by circumstances, may be made in future also, without unnecessarily multiplying the number of patterns of delegation.

#### **Recommendation :**

**6**

#### **We recommend :**

**Subject to necessary safeguards, the Ministries should delegate adequate financial powers to the Line and Specialist organisations. The delegations should generally be related to the nature of work handled in such organisations. This should be achieved mainly by suitable adjustments in the delegation of powers of the existing categories of authorities. An increase in the number of patterns themselves should be considered only if unavoidable necessary. Care should, however, be taken to ensure that there is no needless proliferation of patterns.**

#### *Finance Officers in 'Line' and 'Specialist' Organisations.*

9. The Study Team has stressed the importance of adequate arrangements for the good financial management as an accompaniment of, or a pre-requisite to, the delegation of powers. It suggests that each viable Line and Specialist Organisation should have an Internal Finance Officer to advise it in the proper exercise of financial powers. In this connection, it has suggested that Finance Cells, headed by Finance Officers, should be created in all viable Line and Specialist Organisations. A specialist organisation in which the volume of spending, under the heads "Other charges" and "Stores and Equipment", exceeds Rs. 4 lakhs per annum, should, in its view, be considered to be a viable unit to be provided with a Finance Cell.

10. While the proposition would, *prima facie*, be acceptable in principle, a great deal of thought and caution would have to be exercised in the matter of its actual implementation, with an eye, particularly, on its impact on the overall strength of staff or the avoidable increase in the administrative expenditure. Even at present many of large-sized organisations and offices of heads of departments (or even lower offices depending on the nature and volume of work) have a cell designated as the accounts, or the accounts and budget, cell under officials with financial background; for example, the Divisional Accountants in the Divisional Offices of the Central Public Works Department and the finance officers in the Chief Engineer's Office. The suggestion, however, that all finance officers in such organisations should be in a particular scale of pay or in a particular grade, would inevitably fetter the discretion of the authorities concerned with regard to the level of the officer required and might conceivably involve the upgrading of a

large number of posts without adequate justification. We consider that while the idea of having Finance/Accounts Officers in all organisations with a budget provision or the size of expenditure of a particular order is good, the appointment or the rank or pay-scale of such an officer should be determined in the light of all relevant considerations and on the merits of each case and not on any *a priori* considerations.

**Recommendation :**

**7**

**We recommend :**

**The feasibility of having an internal Finance Officer in selected Line and Specialist Organisations should be examined and such an Officer should be appointed wherever the nature or the volume of work clearly warrants such an appointment,**

## CHAPTER IV

### DELEGATION OF ADMINISTRATIVE POWERS

We have already stated in Chapter II that powers should be delegated to the utmost extent possible to the authorities functioning at operating levels. Rules of Business authorise a Minister to decide how the work of Departments under him is to be carried on. This power should be exercised in the spirit of delegation outwards and not of centralisation at the top. The Study Team has suggested that the administrative Ministries should normally concern themselves with the work in relation to the heads of organisations and major items of work in relation to the senior management of the organisation. They will also deal with the matters relating to policy and general coordination. Other items of work should, to the maximum extent possible, be transferred by the Ministries to the organisations below them. Similarly, a headquarters organisation should normally concern itself with minor tasks in relation to the senior management and major tasks in relation to the middle management. It will continue to exercise all functions in relation to other staff in the headquarters office. An office at the supervisory and executive level should normally have powers to handle minor tasks in relation to the middle management and full powers in relation to the other staff. The underlying principle should be that the officer in charge of the office or a unit should have adequate powers of control and discipline over the staff working therein. This approach with suitable modifications may also be applied in the case of various specialist organisations.

2. The Study Team has suggested that a personnel office be set up for each viable Line or Specialist organisation. It does not rule out the possibility of the same officer combining the duties of the finance officer and the personnel officer in that organisation. While we agree that there should be a personnel cell in each organisation looking after personnel matters, the volume of work may not justify the appointment of a whole-time personnel officer in all such organisations. It may not also be appropriate, in our view, to combine the duties of the personnel officer and the finance officer in the same officer, since such a combination of functions or duties may not be free from difficulties or embarrassment to all concerned. The functions relating to the personnel management may, therefore, be either handled by the head of organisation himself or these duties may be entrusted to one of the gazetted subordinates to the head of the organisation in addition to his other duties.

**Recommendation :****8****We recommend :**

**There should be a personnel cell in important viable line and specialist organisations to deal with the work relating to personnel administration and ensure careful exercise of powers in the delegated field.**

*Redelegation of administrative powers*

3. The Study Team has made an important suggestion that the heads of organisations should be enabled to redelegate, to authorities subordinate to them, some of their powers, whether in the financial field or in relation to personnel administration. Such powers should be divided into two categories : (i) the powers which can be redelegated only with the approval of the higher authorities and (ii) those that can be redelegated at the discretion of the heads of organisations.

4. It may be mentioned, however, that the existing schemes of delegations under the financial rules (*e.g.*, the D.F.P. Rules) provide for the powers being vested only in the administrative Ministries to redelegate these powers to the heads of departments or the heads of offices. In these rules no powers are vested in the heads of departments or heads of offices to redelegate, in their discretion, their powers to subordinate authorities. In particular departments or organisations, some of the powers vesting in the heads of departments may no doubt be, and are sometimes, exercised by the lower authorities, for example, a deputy head of department or a gazetted subordinate to the Head of Office, etc. Specific provisions for the exercise of the powers in question by such authorities are, however, generally made in the body of the departmental rules or in the orders of the superior authorities and not under the discretionary powers of the head of organisation. So, in practice, the powers may not be redelegated by the Heads of Departments or Heads of Offices to their subordinates within their organisations except with the approval of the administrative Ministries. For various reasons, including the present concepts of accountability, the demands of the higher authorities and the working conditions in the line and field organisations, etc., it is essential in the existing circumstances that the administrative Ministries should clearly and unmistakably be in the picture in all cases of redelegation and that the Heads of Departments, etc., should make delegations only with their prior approval or consent. So, while it would not be expedient to vest discretion in the heads of organisations to redelegate all their powers, we would emphasise that the administrative Ministries should consider it a part of their duty to foster and develop decision-making, initiative and action at the lower levels. They should therefore, be willing to accord approval, consistent with the interests of administration, to the proposals for wider or higher redelegations to the subordinate formations and authorities. Such redelegations should, how-

ever, be only in respect of administrative powers and not financial powers. The redelegations made may be specified as being subject to review at intervals, and their quantum adjusted according as the circumstances warrant either a relaxation of, or constriction on, the existing limits, as the case may be.

**Recommendation :**

**9**

**We recommend :**

**Heads of Organisations should be empowered to redelegate, with the approval of the Ministries, some of their administrative powers to the officers within the organisations. The redelegations should be subject to periodic review and, where found necessary, suitable amendments should be made in the light of the experience gained.**

## CHAPTER V

### RULES & REGULATIONS HAVING A BEARING ON DELEGATIONS

#### WORKING GROUP'S REVIEW

1. The Working Group has reviewed the provisions in the following Rules and Regulations and made suggestions for amending them, having in view, primarily, the needs of delegation as well as the changed circumstances in which they are applied :

- (i) Fundamental and Supplementary Rules
- (ii) Civil Service Regulations
- (iii) General Provident Fund Rules
- (iv) Delegation of Financial Powers Rules
- (v) General Financial Rules
- (vi) Central Government Treasury Rules
- (vii) Account Code and the Manual of Standing Orders (Technical)

2. The Group has also examined the powers exercised by the various authorities in the Central Public Works Department (C.P.W.D.), Directorate General of Supplies and Disposals (D.G.S. & D.) and the Printing and Stationery Department, and has suggested several changes.

#### *Fundamental and Supplementary Rules, Civil Service Regulations and General Provident Fund Rules*

3. The rules relating to service conditions, though suited to meet the needs of the time when they were framed, have become outmoded and obsolete in many respects and they suffer from several deficiencies. For instance, the Fundamental Rules and the Supplementary Rules are interspersed with executive and administrative instructions which have not been put into proper trim or suitably codified. Some of them contain provisions relating to matters on which separate self-contained sets of rules have since come into existence. For example, the existing provisions in the Fundamental Rules regarding the withholding of increments, which is a penalty prescribed under the Central Civil Services (Classification, Control and Appeal) Rules, could conveniently be taken out of the Fundamental Rules. Further, they contain references to the authorities or organisations which have long ceased to exist. The Working Group has, therefore, recommended that a thorough review of these rules be made with a view to rationalising and bringing them in line with the present constitutional and administrative set-up. In this connection, the Group has examined the delegations under the Fundamental Rules and Supplementary Rules—Appendices 4 and 13

of the Fundamental Rules/Supplementary Rules (Posts & Telegraphs Compilation)—and made certain suggestions for amendment.

4. The Civil Service Regulations which contain the main rules relating to pensions are not comprehensive or self-contained, inasmuch as they have had to be supplemented by the numerous executive orders issued from time to time; the latter have not all been formally incorporated in the Regulations. As mentioned by the Group, the time has come for a comprehensive review and revision of the rules relating to pensions and for putting them in a consolidated form in a pension code. In view of the existence of a certain amount of overlap between the provisions of the Civil Service Regulations and those of the Central Treasury Rules, in regard to the procedure for the payment of pension the procedural details relating to the payment of pension, might properly be dealt with at only one place, namely, the Central Treasury Rules. The Appendices to the Civil Service Regulations, containing the delegation of powers to various authorities under them, have become completely outmoded and obsolete. Their total overhaul should also be undertaken, it has been suggested, alongwith the revision of the Civil Service Regulations.

5. A number of suggestions have also been made about the General Provident Fund Rules. The Group has commented upon the existence of an unnecessarily large number of Rules regarding Provident Fund and has suggested that whenever any new Provident Fund is to be constituted, the advisability of adopting one of the existing rules, with suitable changes to meet some particular needs, should be considered. The feasibility of reducing the number of Provident Fund Rules might also be gone into. An important suggestion made with regard to the Fifth Schedule of the General Provident Fund (Central Services) Rules, is that the definition of the Head of Department in the Schedule should be revised so as to comprise the list as provided for under rule 2(e) of the Delegation of Financial Powers Rules, 1958, as also any other authority, declared as such under any general or special orders of the competent authority and that the reference to Supplementary Rule 2(10) should be omitted.

#### *Delegation of Financial Powers Rules, 1958*

6. A complete revision of the Delegation of Financial Powers Rules, 1958, was undertaken by the Group keeping in view, first, the enhanced delegations approved by the Ministry of Finance in their O.M. of June 1, 1962, and, second, the recommendations and observations made in this respect by our Study Team on Financial Administration. The following are some of the modifications suggested by the Group :

- (i) A provision has been added enabling the Departments of the Central Government to sanction expenditure in respect of items provided for in the budget after scrutiny by the Finance Ministry,

even though such expenditure involves the introduction of a new principle or practice.

- (ii) Higher powers of reappropriation within a grant, provided there is no diversion of funds intended for Plan schemes to non-Plan schemes, have been suggested for the Departments of the Central Government. However, reappropriation from non-Plan to Plan items could be permitted.
- (iii) Under the existing rules, insurance of Government property is prohibited except in a few specified circumstances. This causes difficulties in the case of departmentally-run Undertakings operating on commercial lines. It is, therefore, suggested that the heads of such undertakings should be empowered to get raw materials, stores, equipment and machinery, etc., insured.
- (iv) A new rule has been proposed with a view to facilitating the timely implementation of projects. Under this rule, the departments are empowered, in the case of the projects where detailed preliminary feasibility reports have been approved, to incur expenditure up to a limit of 5% of the estimated cost of the Project or Rs. 25 lakhs whichever is less, pending the acceptance of the detailed project report by the appropriate authorities.
- (v) In one particular aspect, viz., the creation of posts, the Group has recommended a revised procedure, which involves a departure from the procedure hitherto followed in this respect. The revised rule provides that, except with the concurrence of the Central Staff Inspection Unit, no post shall be created, provided that in cases of sudden increase of work or on account of certain works of emergent nature arising, the competent authority could create temporary posts for short periods. Thus, the power of the administrative Ministries to create long-term posts will be exercised after an objective scrutiny of their requirements by a body, independent of and outside the Ministry, which has developed the requisite expertise in the matter. (Please see also paras 4 and 5 of Chapter III of this Report).

### *General Financial Rules*

7. The Rules and the instructions contained in the General Financial Rules, particularly those relating to Establishment (Chapter 6), Contingent and Miscellaneous Expenditure (Chapter 7), Stores (Chapter 8), Grants-in-aid and Loans (Chapter 11) and those relating to advances to Government servants (Chapter 14), were reviewed by the Group with a view to simplifying them and proposing suitable delegations of financial powers to the lower echelons in the governmental hierarchy.

### *Central Government Treasury Rules*

8. The existing Central Government Treasury Rules, issued in 1941, have become obsolete in some respects and many of the rules are not, in

their present form, in tune with the present day constitutional and administrative set-up. A full and comprehensive revision of the C.T.Rs is, therefore, urgently called for. In this connection, the Group has recommended amendments to various provisions of the C.T.Rs keeping in view the need to—

- (i) delegate powers in suitable cases to the subordinate authorities;
- (ii) provide the maximum facilities to the members of the public in respect of their transactions with the treasury;
- (iii) eliminate or suitably amend the rules which have become either outmoded or out-of-date or redundant;
- (iv) bring the provisions of the treasury rules in line with the present day constitutional and administrative set-up.

9. The procedures relating to the payment of dues into the Government treasuries have been proposed to be altered, so as to do away with the necessity, of, first, going to the treasury for getting chalan forms, and, then, going to the departmental officer for obtaining his signature/counter-signature. The chalan forms, duly filled, should be sent by the revenue authorities themselves along with the letter of demand for such dues. Direct responsibility for making the chalan forms available to the depositors has thus been placed on the departmental officers. To further assist the public, it has been suggested that a treasury official should be located in the bank for checking the chalans. In order to provide relief to the persons residing in the mofussil areas, it has been proposed that departmental officers should accept sums due to Government whether paid in cash (if the amounts are insubstantial) or by money order or postal order.

10. To ensure more speedy payment of grants-in-aid, including contributions, etc., sanctioned by the administrative Ministries, it is proposed to dispense with the requirement of getting a formal authority from the Accountant General. The Group has, in this respect, further recommended the extension of the simplified procedure with respect to the disbursement of grants-in-aid sanctioned by the Ministries of Education and of Health, Family Planning and Urban Development and by the Department of Social Welfare, to the grants-in-aid sanctioned by all Ministries and Departments of the Central Government. Under this procedure, the officer of the administrative Ministry, nominated for this purpose, will draw the amounts by presenting the bills at the treasury and obtain bank drafts/cheques for disbursements to the grantees, thus doing away with the existing requirements of the grantee institutions preferring bills and of their having to obtain the signature/counter-signature of the sanctioning authority on these bills. In the case of loans also, it has been suggested that the Accountant General's authority should not be necessary in the following types of cases : (i) when the amount of loan or advance does not exceed Rs. 20,000 (Rupees twenty thousand), and (ii) when it is sanctioned to a Government Company,

Statutory Corporation or similar autonomous organisation. It is further proposed that the signature/counter-signature of the sanctioning authority on the bills will not be necessary for the payment of grants (other than those sanctioned by the Ministries and departments of the Central Government which will be covered by the simplified procedure mentioned above), and loans to companies, corporate bodies, universities, statutory corporations or similar autonomous bodies etc., by crossed cheques, bank drafts, mail or telegraphic transfers.

11. A number of facilities are proposed for the pensioners. The Collector is to be empowered to authorise the payment of pension on the last working day of the month if the first two days of the succeeding month are public holidays. As the pensioners are a particularly vulnerable section of the community, this authority has been extended to the payment of all pensions, irrespective of the monthly rate thereof. In the case of the pensioners drawing their pensions through a scheduled bank, a life certificate issued by the bank should be acceptable.

#### **Account Code and the Manual of Standing Orders (Technical)**

12. These are publications of the Comptroller and Auditor General of India. The existing powers of the various accounts authorities to write off irregular or irrecoverable expenditure placed under objection are proposed to be revised. The S.A.S. Superintendent in the Accountant General's Office has been proposed to be included in the list of authorities competent to sanction such write-offs.

#### **Consultation with Financial Advisers**

13. In our report on Finance, Accounts and Audit, we had recommended that the procedure for consultation with the Financial Adviser and the types of cases in which he should be consulted, should not be left to the discretion of individual Ministries and that a set of model rules should be framed for the guidance of administrative Ministries in the matter. The Working Group has, in this connection, prepared a set of rules to be called "The Government of India (Consultation with Financial Adviser) Rules". As the success of the financial management depends on the spirit in which the rules are worked, the Group has suggested the issue of general instructions laying down, in an informal way, guidelines for all concerned and emphasising the spirit in which the "new scheme should be operated." A draft letter containing such instructions has been attempted by the Group.

#### **Delegation of powers in the Central Public Works Deptt.**

14. A number of Study Teams, as also Committees and Working Groups set up earlier, have, from time to time made recommendations inter alia in regard to the delegation of enhanced powers to the engineering officers, at different levels, for the acceptance of tenders, the award of works to the contractors and the purchase of machinery and equipment, etc. In view,

however, of the importance of the matter and the degree of uncertainty and fluidity that still exists on the subject, the Working Group has endeavoured to go through the existing delegations and suggest enhancements, modifications and rationalisation, wherever considered necessary.

15. Some of the items which the Group has reviewed and on which it has made observations and recommendations are indicated below :—

**(i) Local purchase of stores not borne on DGS & D Rate/Running Contracts :**

The Group has not suggested any enhancement of the powers of the P.W.D. officers in regard to local purchases of stores. However, in view of the difficulty experienced by the officers of the C.P.W.D. in asking for or obtaining the supply of certain brands of material found by them to be appropriate for certain specific or specialised purposes, it has been suggested that the Chief Engineers should be given full powers to issue "proprietary article certificates" where considered necessary.

**(ii) Direct purchase of materials and stores by the officers of the CPWD**

The Group has suggested that, in cases where purchase from a specified firm (with whom the DGS & D has a rate/running contract) will take unduly long time, or, in cases of extreme urgency, the Chief Engineers should have full powers to make direct purchase of materials and stores, from whatever source considered advisable, provided that the rates are either at par with, or less than, those prescribed by the DGS & D for the same articles or articles of similar specifications under a rate/running contract.

**(iii) Acceptance of Single Tender**

The value of the contracts which could be accepted by Executive Engineers on the basis of a single tender, could be raised to Rs. 10,000/- from the existing limit of Rs. 5,000/-. The ceiling of Rs. 1 lakh, upto which they are empowered to accept single tenders with the prior approval of the next higher authority, is considered quite adequate and hence no change has been suggested. It has been suggested that the value of contracts, which could be accepted by Chief Engineers without prior approval of the Central Works Advisory Board, on the basis of a single tender, could be enhanced from the existing sum of Rs. 15 lakhs to Rs. 25 lakhs.

**(iv) Award of Works (a) without call of tenders and (b) by negotiations ab-initio after infructuous call of tenders or with a firm which has not quoted.**

The value of the above types of contracts which could be finalised by Executive Engineers, Superintending Engineers and Chief Engineers are proposed to be enhanced as follows :

Executive Engineer : Rs. 25,000/- from the existing limit of Rs. 10,000/-.

Supdt. Engineer : Rs. 1 lakh for all works and Rs. 2.5 lakhs for runway works from the existing limit of Rs. 15,000/-.

Chief Engineer : Rs. 5 lakhs for all works and Rs. 10 lakhs for runway works from the existing limit of Rs. 50,000/-.

**(v) Disparity in the powers enjoyed by the Engineering Officers in different divisions.**

The disparity in the powers enjoyed by engineering officers of the same level working in different divisions, such as the maintenance divisions or the construction divisions, is considered undesirable and should be removed. The Engineering Officers of the same status should be empowered to exercise equal powers, irrespective of the divisions to which they are attached. If there are strong reasons for having enhanced limits for maintenance works and lower limits for construction works, the delegation of powers should be with reference to the nature of work viz., maintenance work, or construction work, irrespective of the divisions in which such works are executed.

**(iv) Acceptance of tenders by the Engineer-in-Chief/Chief Engineers without reference to /with the approval of the Central Works Advisory Board.**

The Engineer-in-Chief/Chief Engineers are required, in certain circumstances, to refer cases of tenders to the Central Works Advisory Board. In view of the high increase in the cost of construction, the powers enjoyed by the Engineer-in-Chief/Chief Engineers for acceptance of the lowest tenders without reference to the Board, are proposed to be raised to Rs. 40 lakhs from the existing limit of Rs. 25 lakhs. The existing monetary powers enjoyed by the Engineer-in-Chief/Chief Engineers in respect of (i) the award of work by negotiation with the lowest tenderer, (ii) the award of work by negotiation with the tenderer other than the lowest and (iii) the acceptance of the tender other than the lowest, are considered to be adequate.

**Procedure for approval and sanction of works**

16. The revised procedure recently introduced under which the administrative approval and expenditure sanction for works will issue simultaneously, will, in the opinion of the Group, simplify matters and result in considerable saving of the time and energy involved in the processing of such sanction. The Group has, however, noticed certain lacunae in the system and has made suggestions for removing them.

**Delegation of powers in the DGS&D**

17. The delegations of powers in the D.G.S. & D. to the various officers at different levels were extensively revised recently in the light of the recommendations made by the Study Team headed by Shri A. N. Vidyalkar, M.P. It is too early to suggest any extensive modifications in the delegations.

only recently revised. However, the Working Group has suggested a few modifications of a minor nature, with a view to rationalising the existing delegations and removing anomalies.

### **Delegation of powers in Printing and Stationery Department**

18. The existing delegations are, in most of the cases, based on the Schedule of rates for the various items which was prepared originally in 1941 and was reviewed last time in 1957 on the basis of the rates then prevailing. Many of the delegations are expressed in terms of a certain percentage over and above the scheduled rates. In most cases, however, the existing mark-up in the scheduled rates does not now bear any realistic relationship to the quotations now received, since the latter are bound to reflect the current market rates only. The result is that the rates quoted are very often in excess of the powers enjoyed by the officers at various levels, including the CCP & S, and the references to the higher authorities such as the Ministries of Works, Housing & Supply, and Finance, have to be frequent and many. A thorough revision of the existing schedule of rates should provide a real solution to the current difficulties and should, in the opinion of the Group, be undertaken at a very early date. Meanwhile the Group has suggested the enhancement of powers of various officers for farming out printing jobs to outside presses and for the purchase of stationery stores and other materials and equipment.

19. While we are in general agreement with the approach of the Working Group in suggesting a larger measure of delegation, we do not propose to comment on each of the large number of suggestions. Here we comment only on two matters. We do not agree with the proposal that the prohibition of insurance of Govt. property except in certain specified circumstances should be removed. As regards the financial powers to officers in the Engineering Department, we would recommend that the powers of Assistant Engineers/Assistant Executive Engineers be enhanced to a maximum of Rs. 10,000 in those types of cases where their powers are at present up to a maximum of Rs. 5,000. Subject to these remarks, we would leave it to Government to scrutinise the detailed suggestions of the Working Group and take decisions thereon.

20. The framing of rules of delegation of administrative and financial powers, and other rules embodied in Manuals are important measures taken to help the administration work with speed and efficiency. In the ultimate analysis it is the public which feels the impact of these rules and will judge whether the Government machinery is working with speed and efficiency. All our efforts are meant to bring satisfaction to it. We, therefore, feel that it is necessary to associate people's representatives in the framing of these rules and manuals. So far as the Central Government is concerned, Members of Parliament who take interest in these matters may be associated with this work. Similarly in States Members of State Legislatures may be

associated. The system of democratic government that we have adopted is one of cooperation and coordination between the Services and the elected representatives. They should not only collaborate at higher levels of administration and law making but also in the matter of framing of rules and manuals whose impact is ultimately felt by them.

### **Manuals**

21. Before concluding this chapter, we would like to refer to the lack of proper arrangements for keeping uptodate the manuals and regulations regarding financial matters and service conditions. No single authority is charged with the duty of compiling, and keeping uptodate, the existing rules and regulations, arranging for their periodical reprint, and for the issue, from time to time, of correction slips for the use of officials administering these rules. We agree with the Working Group that a Central agency should specifically be entrusted with the multifarious duties relating to these rules.

22. As regards the Ministry or authority to be entrusted with this responsibility, all rules and regulations having a financial bearing may be entrusted to a cell in the Finance Ministry. Rules relating to personnel administration as such, may be entrusted to a cell in the new Department of Personnel, the setting up of which has been recommended by us in our Report on the Machinery of Government of India and its Procedures of Work.

## CHAPTER VI

### SUMMARY OF RECOMMENDATIONS

#### CHAPTER II—DELEGATIONS

1. (1) In making delegations the approach should be that powers to be delegated should be the "maximum possible" in the circumstances rather than the "minimum necessary".  
(2) The delegations should be reviewed at periodical intervals in the light of the requirements of the changed circumstances in which powers are exercised. The Department of Administrative Reforms should assist the nodal and other Ministries concerned in making such a review and formulating proposals for changes necessary in the delegations, for the consideration and decision by Government.  
(3) whenever any modifications or changes have to be made in the delegations, these should be done through amendments to the rules themselves and not through executive instructions.
2. (1) Higher authorities should exercise restraint and discrimination in calling for information on matters which are the subject matter of exercise of powers delegated to subordinate authorities.  
(2) The senior managers should organise their work in such a way that they do not handle tasks which should be left to those who are working under them.  
(3) Senior managers should make it a part of their duty consciously to encourage and train those functioning at lower levels to develop initiative and habits of decision-making on their own.
3. (1) The delegating authority should be responsible for ensuring that powers are properly exercised by its subordinate agencies. For this purpose, it should organise on-the-spot inspections and scrutiny of periodical returns containing details regarding decisions taken by delegatee-authorities.  
(2) In Judging the manner in which delegated powers are exercised, a broad view should be taken. Petty mistakes or minor errors of judgment should not be made such of and one who has shown initiative and boldness in taking decisions should be encouraged notwithstanding minor errors.

### CHAPTER III—DELEGATIONS IN RELATION TO FINANCIAL POWERS INCLUDING BUDGET

4. While the responsibility of the Finance Ministry for budget-making and for pre-budget scrutiny should remain unimpaired, ways and means should be devised by mutual cooperation between the administrative Ministries and the Finance Ministry to avoid as far as possible duplication of work in the matter of budget scrutiny.
5. The Finance Ministry should initiate a joint programme for the improvement of budget procedure in collaboration with the administrative Ministries and the Comptroller and Auditor-General, with a view to spacing out the budget proposals during the year and avoiding rushing them at the very end of it.
6. Subject to necessary safeguards, the Ministries should delegate adequate financial powers to the Line and Specialist organisations. The delegations should generally be related to the nature of work handled in such organisations. This should be achieved mainly by suitable adjustments in the delegation of powers of the existing categories of authorities. An increase in the number of patterns themselves should be considered only if unavoidably necessary. Care should, however, be taken to ensure that there is no needless proliferation of patterns.
7. The feasibility of having an internal Finance Officer in selected Line and Specialist Organisations should be examined and such an officer should be appointed wherever the nature or the volume of work clearly warrants such an appointment.

### CHAPTER IV—DELEGATION OF ADMINISTRATIVE POWERS

8. There should be a personnel cell in important viable line and specialist organisations to deal with the work relating to personnel administration and ensure careful exercise of powers in the delegated field.
9. Heads of Organisations should be empowered to redelegate, with the approval of the Ministries, some of their administrative powers to the officers within the organisations. The re-delegations should be subject to periodic review and, where found necessary, suitable amendments should be made in the light of the experience gained.

Sd/- K. Hanumanthaiya  
Chairman

Sd/- H. V. Kamath  
Member

**Sd/ Debabrata Mookerjee**  
**Member**

**Sd/- T. N. Singh**  
**Member**

**Sd/- V. Shankar**  
**Member**

**Sd/- V. V. Chari**  
**Secretary**

**Camp : Bangalore**

**Dated : 12th June, 1969.**